

Herriman
CITY

June 30, 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Herriman City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 21, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

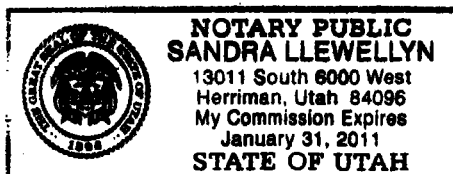
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 21, 2008 for all budgetary funds.

Signed: Shauna DeKorver
(Budget Officer)

Subscribed and sworn to this 19 day
of July, 2007.

Sandra Llewellyn
(Notary Public)



Herriman City
Governmental Unit

6/30/2008
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	1,215,445.00	1,527,158.00	132,497.00
3120	Prior Years' Taxes - Delinquent			10,000.00
3130	General Sales & Use Taxes	961,598.00	1,102,380.00	1,300,000.00
3140	Franchise Taxes	25,838.00	712,571.00	742,000.00
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	38,035.00	44,708.00	45,000.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	4,226,795.00	2,396,876.00	2,696,192.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	125,243.00	23,460.00	
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	360,883.00	413,763.00	450,000.00
3358	Liquor Fund Allotment	3,656.00	5,897.00	6,000.00
3370	Grants from Local Units: S.L. County	13,435.00	44,000.00	40,000.00

Herriman City
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government	33,964.00	25,522.00	25,000.00
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	673,925.00	1,514,271.00	1,572,752.00
3415	Sale of Maps & Publications	949.00	700.00	1,000.00
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	26,620.00	57,300.00	
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	220,826.00	264,697.00	328,000.00
3480	Cemeteries	39,161.00	36,054.00	42,000.00
3490	Miscellaneous Services:	146,696.00	108,019.00	161,146.00
3500	FINES AND FORFEITURES			
3510	Fines	50,997.00	183,462.00	200,000.00
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	158,279.00	227,819.00	192,000.00
3620	Rents & Concessions	31,479.00	32,006.00	71,826.00
3640	Sale of Fixed Assets - Compensation for Loss	123,495.00	103,577.00	1,908,000.00
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations	536,494.00	123,313.00	

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Capital Projects		100,000.00	
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	500.00	200.00	
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	9,014,313.00	9,047,753.00	9,923,413.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	95,464.00	92,536.00	110,400.00
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	6,413.00	134,826.00	162,660.00
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies	806,988.00	901,526.00	869,697.00
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing	158,928.00	265,880.00	611,245.00
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder	6,986.00	21,112.00	24,575.00
4145	Attorney	156,383.00	163,487.00	125,000.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	150,367.00	239,678.00	314,058.00
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion	185,637.00	822,909.00	2,026,003.00
4200	PUBLIC SAFETY			
4210	Police Department	762,014.00	82,000.00	
4220	Fire Department	872,819.00	496,786.00	
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective	143,481.00	183,066.00	101,050.00
4252	Agricultural Inspection			
4253	Animal Control & Regulation	60,000.00	127,985.00	158,000.00
4254	Flood Control	235,328.00	216,895.00	338,564.00
4255	Emergency Services (Civil Defense)		48,448.00	50,000.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	773,747.00	1,085,610.00	1,076,459.00
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	59,798.00	60,543.00	102,512.00
	Street Lights	123,324.00	244,595.00	363,160.00
	Street Signs	78,443.00	143,768.00	120,566.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	1,504,257.00	1,809,362.00	1,771,885.00
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries	57,893.00	71,033.00	75,344.00
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning		215,691.00	320,192.00
4620	Community Development	1,148,040.00	1,305,207.00	1,064,043.00
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			138,000.00
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Debt Service	561,500.00	359,000.00	
4820	Transfer to: New Developmnt - Str Lights	191,000.00		
	Transfer to: Capital Projects	300,000.00	1,000,000.00	
	Transfer to: Park Impact Fees		400,000.00	
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	8,438,810.00	10,491,943.00	9,923,413.00

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SPECIAL REVENUE FUND - Park Impact Fees

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	1,165,004.00	1,016,216.00	1,005,000.00
	OTHER SOURCES:			
	Transfer from: General Fund		400,000.00	
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	1,165,004.00	1,416,216.00	1,005,000.00
	EXPENDITURES:	937,769.00	1,155,474.00	1,000,000.00
	OTHER USES:			
	Transfer to: Debt Service	179,000.00	185,000.00	
	Budgeted increase in fund balance	48,235.00	75,742.00	5,000.00
	TOTAL EXPENDITURES & OTHER USES	1,165,004.00	1,416,216.00	1,005,000.00

SPECIAL REVENUE FUND - Storm Drain Impact Fees

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	925,004.00	1,380,679.00	1,270,000.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	1,875,030.00	103,857.00	476,512.00
	TOTAL REVENUES & OTHER SOURCES	2,800,034.00	1,484,536.00	1,746,512.00
	EXPENDITURES:	2,800,034.00	1,484,536.00	1,746,512.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	2,800,034.00	1,484,536.00	1,746,512.00

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FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	1,578,897.00	1,056,693.00	954,000.00
	OTHER SOURCES:			
	Transfer from: General Fund			
	Usage of beginning fund balance			1,067,004.00
	TOTAL REVENUES & OTHER SOURCES	1,578,897.00	1,056,693.00	2,021,004.00
	EXPENDITURES:	551,686.00	889,903.00	2,021,004.00
	OTHER USES:			
	Transfer to: Debt Service			
	Budgeted increase in fund balance	1,027,211.00	166,790.00	
	TOTAL EXPENDITURES & OTHER USES	1,578,897.00	1,056,693.00	2,021,004.00

FORM 1

[illegible]

Herriman City
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SPECIAL REVENUE FUND - Water Impact Fees

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	631,050.00	641,327.00	779,000.00
	OTHER SOURCES:			
	Transfer from: General Fund			
	Usage of beginning fund balance		389,747.00	779,798.00
	TOTAL REVENUES & OTHER SOURCES	631,050.00	1,031,074.00	1,558,798.00
	EXPENDITURES:	316,144.00	1,031,074.00	795,673.00
	OTHER USES:			
	Transfer to: Debt Service	287,699.00		763,125.00
	Budgeted increase in fund balance	27,207.00		
	TOTAL EXPENDITURES & OTHER USES	631,050.00	1,031,074.00	1,558,798.00

SPECIAL REVENUE FUND - New Developmnt - Str Lights

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	318,300.00	417,055.00	350,000.00
	OTHER SOURCES:			
	Transfer from: General Fund	191,000.00		
	Usage of beginning fund balance	166,390.00		
	TOTAL REVENUES & OTHER SOURCES	675,690.00	417,055.00	350,000.00
	EXPENDITURES:	675,690.00	242,649.00	341,290.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		174,406.00	8,710.00
	TOTAL EXPENDITURES & OTHER USES	675,690.00	417,055.00	350,000.00

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SPECIAL REVENUE FUND - Public Safety Fund

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:		1,209,342.00	1,551,000.00
	OTHER SOURCES:			
	Transfer from: General Fund			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	0.00	1,209,342.00	1,551,000.00
	EXPENDITURES:		1,207,973.00	1,547,847.00
	OTHER USES:			
	Transfer to: Debt Service			
	Budgeted increase in fund balance		1,369.00	3,153.00
	TOTAL EXPENDITURES & OTHER USES	0.00	1,209,342.00	1,551,000.00

SPECIAL REVENUE FUND - New Developmnt - Str Signs

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			40,000.00
	OTHER SOURCES:			
	Transfer from: General Fund			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	0.00	0.00	40,000.00
	EXPENDITURES:			35,000.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			5,000.00
	TOTAL EXPENDITURES & OTHER USES	0.00	0.00	40,000.00

DEBT SERVICE FUND

[illegible]

Herriman City
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FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	300,000.00	1,000,000.00	
	Interest Income			
	Other additions	190,248.00		
	TOTAL REVENUE	490,248.00	1,000,000.00	0.00
	Beginning Fund Balance	213,161.00	152,859.00	484,288.00
	TOTAL AVAILABLE FOR APPROPR.	703,409.00	1,152,859.00	484,288.00
	EXPENDITURES:	550,550.00	668,571.00	440,000.00
	TOTAL EXPENDITURES	550,550.00	668,571.00	440,000.00
	Ending Fund Balance	152,859.00	484,288.00	44,288.00

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	0.00	0.00	0.00
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	0.00	0.00	0.00

Herriman City
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Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water Enterprise Fund

FORM 3

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	2,187,338.00	2,757,455.00	3,382,809.00
	Interest Earned	113,462.00		
	Other:			
	TOTAL OPERATING REVENUE	2,300,800.00	2,757,455.00	3,382,809.00
	OPERATING EXPENSES:			
	Personal Services	863,973.00	1,416,159.00	1,755,809.00
	Contractual Services			
	Material and Supplies	254,211.00	265,205.00	127,000.00
	Depreciation	765,369.00		
	Other - Water Purchases	664,354.00	754,793.00	1,500,000.00
	TOTAL OPERATING EXPENSE	2,547,907.00	2,436,157.00	3,382,809.00
	OPERATING INCOME (LOSS)	-247,107.00	321,298.00	0.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense	293,405.00		
	Capital Contributions from Outside Sources	5,363,776.00		
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	4,823,264.00	321,298.00	0.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	4,823,264.00	321,298.00	0.00
	Plus: Depreciation	765,369.00	0.00	0.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	5,588,633.00	321,298.00	0.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0.00	0.00	0.00